



THE COMMONWEALTH OF MASSACHUSETTS

**DEPARTMENT OF
TELECOMMUNICATIONS & ENERGY**

ONE SOUTH STATION

BOSTON, MA 02110
(617) 305-3500

MITT ROMNEY
GOVERNOR

KERRY HEALEY
LIEUTENANT GOVERNOR

JUDITH F. JUDSON
CHAIRMAN

JAMES CONNELLY
COMMISSIONER

W. ROBERT KEATING
COMMISSIONER

PAUL G. AFONSO
COMMISSIONER

BRIAN PAUL GOLDEN
COMMISSIONER

April 28, 2006

Kevin F. Penders, Esq.
Manager of Regulatory Relations
New England Gas Company
100 Weybosset Street
Providence RI 02903

Re: New England Gas Company - North Attleboro Service Area, 2006 Off-Peak
CGAC Filing, D.T.E. 06-GAF-O7

Dear Attorney Penders:

The Department of Telecommunications and Energy ("Department") hereby gives conditional approval to New England Gas Company's ("NEGC" or "Company") Off-Peak Cost of Gas Adjustment Factor ("GAF") filed on March 16, 2006, for the North Attleboro Service Area, of \$1.1384 per therm for residential and commercial/industrial customers. The GAF is to be applied to firm gas sales during the billing period of May 1, 2006, through October 31, 2006.

The Department allows the application of the GAF but may, if future conditions warrant, change the factor or the method of computation. The Department may, as conditions

warrant, also require the Company to refund to its customers any amounts that are, upon later review of Company filings or of other relevant evidence, found by the Department to be the result of imprudent Company action.

By Order of the Department,

/s/
Judith F. Judson, Chairman

/s/
James Connelly, Commissioner

/s/
W. Robert Keating, Commissioner

/s/
Paul G. Afonso, Commissioner

/s/
Brian Paul Golden, Commissioner

cc: Service List